

**REMARKS**

At the outset, the Examiner is thanked for the thorough review and consideration of the subject application. The Office Action of June 25, 2003 has been received and contents carefully reviewed.

By this Amendment, Applicant amends the Specification. No new matter has been added to the Specification. In addition, Applicant amends claims 1-3, 6-11 and 14-15, and adds new claims 19-20. Claims 16 - 18 have been withdrawn as the result of an earlier restriction requirement. Applicant cancels claims 16-18. Accordingly, claims 1-15 are currently pending in the present application. Reexamination and reconsideration of the application are respectfully requested.

In the Office Action, the Examiner rejected claims 1-15 under 35 U.S.C. §112 ¶2; rejected claims 1-15 under 35 U.S.C. §103(a) as being unpatentable over Woodgate et al. (U.S. Patent No. 6,055,103) in view of Faris et al. (U.S. Patent Application Publication No. 2002059013), Fujii et al. (U.S. Patent No. 6,243,146) and Seiberle (U.S. Patent No. 6,496,239). Applicant respectfully traverses these rejections.

For the purpose of expediting the prosecution of this application, Applicant has amended independent claims 1 and 8. Applicant respectfully submits that in view of the current amendments in the pending claims, the rejection of claims 1-15 under 35 U.S.C. §112, second paragraph, is now believe to be moot. Applicant respectfully submits that all the claims are in full compliance with 35 U.S.C. §112.

Claim 1 is allowable over the cited references in that claim 1 recites a combination of elements including, for example, "a liquid crystal polymer on the second polarizer, the liquid crystal polymer including a chiral dopant and liquid crystal molecules, wherein the liquid crystal polymer is divided into first regions and second regions by irradiating a light, and the first regions have a first twist angle and the second regions have a second twist angle, the first twist angle being different from the second twist angle; a third polarizer on the liquid crystal polymer." None of the cited references, singly or in combination, teaches or suggests at least this

feature of the claimed invention. Accordingly, Applicant respectfully submits that claim 1 and claims 2-7 and 19, which depend therefrom, are allowable over the cited references.

Claim 8 is allowable over the cited references in that claim 8 recites a combination of elements including, for example, "forming a liquid crystal polymer having a chiral dopant and liquid crystal molecules on the second polarizer, wherein forming the liquid crystal polymer further comprises, forming a plurality of first and second regions in the liquid crystal polymer by irradiating a light using a mask, wherein the first regions have a first twist angle and the second regions have a second twist angle, the first twist angle being different from the second twist angle; forming a third polarizer on the liquid crystal polymer." None of the cited references, singly or in combination, teaches or suggests at least this feature of the claimed invention. Accordingly, Applicant respectfully submits that claim 8 and claims 9-15 and 20, which depend therefrom, are allowable over the cited references.

Applicant believes the foregoing amendments place the application in condition for allowance and early, favorable action is respectfully solicited. If the Examiner deems that a telephone conference would further the prosecution of this application, the Examiner is invited to call the undersigned attorney at the telephone number (202) 496 - 7500. All correspondence should continue to be sent to the below-listed address.

If these papers are not considered timely filed by the Patent and Trademark Office, then a petition is hereby made under 37 C.F.R. §1.136, and any additional fees required under 37 C.F.R. §1.136 for any necessary extension of time, or any other fees required to complete the filing of this response, may be charged to Deposit Account No. 50-0911. Please credit any overpayment to deposit Account No. 50-0911.

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Respectfully submitted,

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